

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
)	
Debtors.)	Jointly Administered
)	

**ORDER GRANTING RESCAP LIQUIDATING TRUST'S
SIXTY-FIFTH OMNIBUS CLAIMS OBJECTION
(NO LIABILITY CLAIMS)**

Upon the sixty-fifth omnibus objection to claims, dated May 1, 2014 [Docket No. 6847] (the “Objection”)¹ of The ResCap Liquidating Trust (the “Liquidating Trust”) established pursuant to the terms of the confirmed Plan filed in the above-referenced Chapter 11 Cases, as successor in interest to the Debtors, seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 3294] (the “Procedures Order”), disallowing and expunging the No Basis Claims on the basis that such claims fail to articulate any legal or factual justification for asserting a claim against the Debtors’ estates, the Non-Debtor Claims on the grounds that they assert claims against entities that are not Debtors in the Chapter 11 Cases, the Paid and Satisfied Claims on the grounds that each claim represents an obligation for which the Debtors have no liability, and the Redundant Claims on the grounds that such claims are duplicates of (though not identical to) corresponding, all as more fully described in the Objection; and it appearing that this Court has jurisdiction to consider the Objection pursuant to

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

28 U.S.C. §§ 157 and 1334; and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; upon consideration of the Objection and the *Declaration of Deanna Horst in Support of ResCap Liquidating Trust's Sixty-Fifth Claims Objection (No Liability Claims)*, annexed to the Objection as Exhibit 1, respectively; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Debtors' estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Objection is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit A annexed hereto (collectively, the “No Basis Claims”) are hereby disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit B annexed hereto (collectively, the “Non-Debtor Claims”) are hereby disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit C annexed hereto (collectively, the “Paid and Satisfied Claims”) are hereby disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit D annexed hereto (collectively, the “Redundant Claims”) are hereby disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors’ claims and noticing agent, is directed to disallow and expunge the No Liability Claims identified on the schedules annexed hereto as Exhibit A, Exhibit B, Exhibit C, and Exhibit D so that such claims are no longer maintained on the Debtors’ Claims Register; and it is further

ORDERED that the Liquidating Trust is authorized and empowered to take all actions as may be necessary and appropriate to implement the terms of this Order; and it is further

ORDERED that notice of the Objection, as provided therein, shall be deemed good and sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a), the Case Management Procedures entered on May 23, 2012 [Docket No. 141], the Procedures Order, and the Local Bankruptcy Rules of this Court are satisfied by such notice; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any claim not listed on Exhibit A, Exhibit B, Exhibit C, and Exhibit D annexed to this Order, and the Liquidating Trust and any party in interest’s rights to object on any basis is expressly reserved with respect to any such claim not listed on Exhibit A, Exhibit B, Exhibit C, and Exhibit D annexed hereto; and it is further

ORDERED that this Order shall be a final order with respect to each of the No Liability Claims identified on Exhibit A, Exhibit B, Exhibit C, and Exhibit D, annexed hereto, as if each such No Liability Claim had been individually objected to; and it is further

ORDERED that this Court retains jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: June 10, 2014
New York, New York

/s/Martin Glenn
MARTIN GLENN
United States Bankruptcy Judge

Exhibit A

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
 EXHIBIT A
 SIXTY-FIFTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

Name of Claimant		Claim Number	Date Filed	Claim Amount	Claims to be Disallowed and Expunged	Asserted Case Number	Reason for Disallowance
1	ALEXANDER PARKHURST PO BOX 2018 WHITEFISH, MT 59937	7411	01/07/2014	\$857,142.86 \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 General Unsecured	Residential Capital, LLC	12-12020 Allegations made by the claimant are for prepetition employment activity; therefore the claimant does not have a valid administrative claim. In addition claimant didn't file a GUC by the applicable bar date.
2	Cal Western Reconveyance Corporation Attn Leslie A. Berkoff Moritz Hock & Hamroff LLP 400 Garden City Plaza Garden City, NY 11530	2873	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$67,248.35 Priority \$23,632.81 General Unsecured	GMAC Mortgage, LLC	12-12032 Books and records research found no invoice amounts owed to claimant by Debtor. Claimant did not provide invoices for certain portion of the claim amount; some invoices were post-petition and certain invoices were disallowed and some invoices were paid.	
3	Credit Suisse Securities USA LLC Attn Patrick Remmert 11 Madison Avenue New York, NY 10010	5831	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority	Residential Funding Mortgage Securities, Inc.	12-12060 Basis for claim is stated as 'General Litigation - Servicing - Mortgages,' but the claimant fails to identify any specific servicing claim or provide supporting documentation.	
4	Credit Suisse Securities USA LLC Attn Patrick Remmert 11 Madison Avenue New York, NY 10010	5832	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority	Residential Asset Mortgage Products, Inc.	12-12053 Basis for claim is stated as 'General Litigation - Servicing - Mortgages,' but the claimant fails to identify any specific servicing claim or provide supporting documentation.	
5	Credit Suisse Securities USA LLC Attn Patrick Remmert 11 Madison Avenue New York, NY 10010	5833	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority	Residential Funding Mortgage Securities, Inc.	12-12060 Basis for claim is stated as 'General Litigation - Servicing - Mortgages,' but the claimant fails to identify any specific servicing claim or provide supporting documentation.	
6	Credit Suisse Securities USA LLC Attn Patrick Remmert 11 Madison Avenue New York, NY 10010	5834	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority	Residential Accredited Loans, Inc.	12-12052 Basis for claim is stated as 'General Litigation - Servicing - Mortgages,' but the claimant fails to identify any specific servicing claim or provide supporting documentation.	
7	Credit Suisse Securities USA LLC Attn Patrick Remmert 11 Madison Avenue New York, NY 10010	5835	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority	Residential Accredited Loans, Inc.	12-12052 Basis for claim is stated as 'General Litigation - Servicing - Mortgages,' but the claimant fails to identify any specific servicing claim or provide supporting documentation.	
				\$4,390,500.00 General Unsecured			
				\$10,894,212.00 General Unsecured			

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Name of Claimant		Claim Number	Date Filed	Claim Amount	Claims to be Disallowed and Expunged			Asserted Case Number	Reason for Disallowance
8	Credit Suisse Securities USA LLC Attn Patrick Remmert 11 Madison Avenue New York, NY 10010	5836	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,520,409.00 General Unsecured	Residential Funding Mortgage Securities I., Inc.	12-12060	Basis for claim is stated as 'General Litigation – Servicing – Mortgages,' but the claimant fails to identify any specific servicing claim or provide supporting documentation.		
9	Credit Suisse Securities USA LLC Attn Patrick Remmert 11 Madison Avenue New York, NY 10010	5837	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,961,876.00 General Unsecured	Residential Funding Mortgage Securities I., Inc.	12-12060	Basis for claim is stated as 'General Litigation – Servicing – Mortgages,' but the claimant fails to identify any specific servicing claim or provide supporting documentation.		
10	Credit Suisse Securities USA LLC Attn Patrick Remmert 11 Madison Avenue New York, NY 10010	5838	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$6,828,051.00 General Unsecured	Residential Funding Mortgage Securities I., Inc.	12-12060	Basis for claim is stated as 'General Litigation – Servicing – Mortgages,' but the claimant fails to identify any specific servicing claim or provide supporting documentation.		
11	Credit Suisse Securities USA LLC Attn Patrick Remmert 11 Madison Avenue New York, NY 10010	5839	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$3,107,973.00 General Unsecured	Residential Funding Mortgage Securities I., Inc.	12-12060	Basis for claim is stated as 'General Litigation – Servicing – Mortgages,' but the claimant fails to identify any specific servicing claim or provide supporting documentation.		
12	Credit Suisse Securities USA LLC Attn Patrick Remmert 11 Madison Avenue New York, NY 10010	5840	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$483,935.00 General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053	Basis for claim is stated as 'General Litigation – Servicing – Mortgages,' but the claimant fails to identify any specific servicing claim or provide supporting documentation.		
13	Denovus Corporation Ltd, Jefferson Capital Systems, LLC Assignee Jefferson Capital Systems, LLC PO Box 7999 Saint Cloud, MN 56302-9617	454	09/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$914.71 General Unsecured	RFC SFIV-2002, LLC	12-12071	Pre-petition claim amount of \$914.71 was not found in Accounts Payable systems. Jefferson Capital Systems (JCS) is the servicer for Denovus Corporation. Rescap Liquidating Trust contacted JCS for a copy of the invoice in the claim. JCS is unable to provide invoice. Per the detail provided in the claim, the invoice date is 1/14/1999 which is past the statute of limitations.		

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Claims to be Disallowed and Expunged						
Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
14 DEPARTMENT 015 335 MERCHANT ST RM 221 HONOLULU, HI 96813	1667	10/25/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Claimant asserts claim amount of \$0. Books and records research showed no invoice amounts owed to claimant by Debtor.
15 DEPARTMENT OF COMMERCE and CONSUMER AFFAIR 335 MERCHANT ST RM 221 HONOLULU, HI 96813	1666	10/25/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Claimant asserts claim amount of \$0. Books and records research showed no invoice amounts owed to claimant by Debtor.
16 DEPARTMENT OF COMMERCE and CONSUMER AFFAIRS 335 MERCHANT ST RM 221 HONOLULU, HI 96813	1668	10/25/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Claimant asserts claim amount of \$0. Books and records research showed no invoice amounts owed to claimant by Debtor.
17 FOX RUN OWNERS ASSOCIATION INC 8700 TURNPIKE DR 230 CO VISTA MANAGEMENT WESTMINSTER, CO 80031	1064	10/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Claimant asserts claim amount of \$0. Books and records research showed no invoice amounts owed to claimant by Debtor.
18 INDOOR ACTIVITY CENTER 8700 TURNPIKE DR STE230 WESTMINSTER, CO 80031	1049	10/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Claimant asserts claim amount of \$0. Books and records research showed no invoice amounts owed to claimant by Debtor.
19 Mark A. Brown Legal Mail RN-18781 381 W. Hospital Dr. Orofino, ID 83544-9034	106	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$9,984.52 General Unsecured	Residential Funding Company, LLC	12-12019	Books and records research found no record of invoices or invoice amount owed to claimant b Debtor.
20 Piedmont Natural Gas Company Attn CBO Bankruptcy 4339 S. Tryon Street Charlotte, NC 28217-1733	415	08/20/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$615.38 General Unsecured	Residential Capital, LLC	12-12020	No liability - Servicing records indicate that this was a residential property FCL sale, sold in 2/12, and asserts charges accrued after the FCL sale.

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Name of Claimant	Claim Number	Date Filed	Claims to be Disallowed and Expunged			Asserted Case Number	Reason for Disallowance
			Claim Amount	Debtor Name	Asserted Case		
21 RESOURCES GLOBAL PROFESSIONALS 17101 ARMSTRONG AVENUE IRVINE, CA 92614	727	09/25/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority	GMAC Residential Holding Company, LLC	12-12033	Books and records research found no record of invoices or invoice amounts owed to claimant by debtor.	
22 The Bank of New York Mellon f/k/a The Bank of New York, as Trustee for the Holders of the Certificates, First Horizon Mortgage Pass-Through Certificates Series FH06-FA2 by First Horizon Home Loans, a division of First Tennessee Bank NA Lawrence J. Kotler, Esquire	5312	11/16/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority	Executive Trustee Services, LLC	12-12028	Debtor has no liability for this claim as Claimant has not been damaged. Public records show that there is no other lender on title since the erroneous release and the time the rescission of reconveyance was recorded on 4/19/12. Claimant still has its lien position.	
23 The Bank of New York Mellon f/k/a The Bank of New York, as Trustee for the Holders of the Certificates, First Horizon Mortgage Pass-Through Certificates Series FH06-FA2 by First Horizon Home Loans, a division of First Tennessee Bank NA Lawrence J. Kotler, Esquire	5355	11/16/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority	GMAC Mortgage, LLC	12-12032	Debtor has no liability for this claim as Claimant has not been damaged. Public records show that there is no other lender on title since the erroneous release and the time the rescission of reconveyance was recorded on 4/19/12. Claimant still has its lien position.	
24 THE VILLAGE AT BROADLANDS 8700 TURNPIKE DR STE 230 CO VISTA MANAGEMENT WESTMINSTER, CO 80031	1061	10/09/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Claimant asserts claim amount of \$0. Books and records research showed no invoice amounts owed to claimant by Debtor.	
25 VISTA MANAGEMENT ASSOCIATES 8700 TURNPIKE DR STE230 WESTMINSTER, CO 80031	1054	10/09/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Claimant asserts claim amount of \$0. Books and records research showed no invoice amounts owed to claimant by Debtor.	
26 VISTA PROPERTIES, LLC P.O. BOX 963 MONSEY, NY 10552-0923	4229	11/09/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$35,518.89 General Unsecured	Residential Capital, LLC	12-12020	Books and records research found no invoice amounts owed to claimant by debtor. Claimant did not provide invoices for Operating expenses listed in the POC. Claim amount related to taxes were paid.	

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Claims to be Disallowed and Expunged						
Name of Claimant	Claim Number	Date Filed	Claim Amount	Debtor Name	Asserted Case Number	Reason for Disallowance
27 Wilmington Trust SP Services Inc Attn Thomas Strauss 1105 N Market Street, Suite 1300 Wilmington, DE 19801	2792	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	PATI Real Estate Holdings, LLC	12-12047	The claimant asserts protective claims related to the provision of independent director services. Based on a review of the Debtors' books and records, there are no amounts owing to the claimant. Further, to the extent the claimant is asserting contingent indemnity claims related to the directors' performance of their duties, any such claims have been released under the Plan.
28 Wilmington Trust SP Services Inc Attn Thomas Strauss 1105 N Market Street, Suite 1300 Wilmington, DE 19801	2793	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Passive Asset Transactions, LLC	12-12044	The claimant asserts protective claims related to the provision of independent director services. Based on a review of the Debtors' books and records, there are no amounts owing to the claimant. Further, to the extent the claimant is asserting contingent indemnity claims related to the directors' performance of their duties, any such claims have been released under the Plan.
29 Wilmington Trust SP Services Inc Attn Thomas Strauss 1105 N Market Street, Suite 1300 Wilmington, DE 19801	2794	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RAHI Real Estate Holdings, LLC	12-12050	The claimant asserts protective claims related to the provision of independent director services. Based on a review of the Debtors' books and records, there are no amounts owing to the claimant. Further, to the extent the claimant is asserting contingent indemnity claims related to the directors' performance of their duties, any such claims have been released under the Plan.
30 Wilmington Trust SP Services Inc Attn Thomas Strauss 1105 N Market Street, Suite 1300 Wilmington, DE 19801	2795	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RAHI B, LLC	12-12049	The claimant asserts protective claims related to the provision of independent director services. Based on a review of the Debtors' books and records, there are no amounts owing to the claimant. Further, to the extent the claimant is asserting contingent indemnity claims related to the directors' performance of their duties, any such claims have been released under the Plan.
31 Wilmington Trust SP Services Inc Attn Thomas Strauss 1105 N Market Street, Suite 1300 Wilmington, DE 19801	2796	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RAHI A, LLC	12-12048	The claimant asserts protective claims related to the provision of independent director services. Based on a review of the Debtors' books and records, there are no amounts owing to the claimant. Further, to the extent the claimant is asserting contingent indemnity claims related to the directors' performance of their duties, any such claims have been released under the Plan.

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 SIXTY-FIFTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

Name of Claimant	Claim Number	Date Filed	Claims to be Disallowed and Expunged			Asserted Case Number	Reason for Disallowance
			Claim Amount	Debtor Name	Asserted Case		
32 Wilmington Trust SP Services Inc Attn Thomas Strauss 1105 N Market Street, Suite 1300 Wilmington, DE 19801	2797	11/08/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	PATI B, LLC	12-12046	The claimant asserts protective claims related to the provision of independent director services. Based on a review of the Debtors' books and records, there are no amounts owing to the claimant. Further, to the extent the claimant is asserting contingent indemnity claims related to the directors' performance of their duties, any such claims have been released under the Plan.	
33 Wilmington Trust SP Services Inc Attn Thomas Strauss 1105 N Market Street, Suite 1300 Wilmington, DE 19801	2798	11/08/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	PATI A, LLC	12-12045	The claimant asserts protective claims related to the provision of independent director services. Based on a review of the Debtors' books and records, there are no amounts owing to the claimant. Further, to the extent the claimant is asserting contingent indemnity claims related to the directors' performance of their duties, any such claims have been released under the Plan.	
34 Wilmington Trust SP Services Inc Attn Thomas Strauss 1105 N Market Street, Suite 1300 Wilmington, DE 19801	2799	11/08/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Homecomings Financial Real Estate Holdings, LLC	12-12040	The claimant asserts protective claims related to the provision of independent director services. Based on a review of the Debtors' books and records, there are no amounts owing to the claimant. Further, to the extent the claimant is asserting contingent indemnity claims related to the directors' performance of their duties, any such claims have been released under the Plan.	
35 Wilmington Trust SP Services Inc Attn Thomas Strauss 1105 N Market Street, Suite 1300 Wilmington, DE 19801	2800	11/08/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Capital, LLC	12-12020	The claimant asserts protective claims related to the provision of independent director services. Based on a review of the Debtors' books and records, there are no amounts owing to the claimant. Further, to the extent the claimant is asserting contingent indemnity claims related to the directors' performance of their duties, any such claims have been released under the Plan.	
36 Wilmington Trust SP Services Inc Attn Thomas Strauss 1105 N Market Street, Suite 1300 Wilmington, DE 19801	2801	11/08/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Real Estate Holdings, LLC	12-12062	The claimant asserts protective claims related to the provision of independent director services. Based on a review of the Debtors' books and records, there are no amounts owing to the claimant. Further, to the extent the claimant is asserting contingent indemnity claims related to the directors' performance of their duties, any such claims have been released under the Plan.	

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Name of Claimant	Claim Number	Date Filed	Claims to be Disallowed and Expunged			Asserted Case Number	Reason for Disallowance
			Claim Amount	Debtor Name	Asserted Case		
37 Wilmington Trust SP Services Inc Attn Thomas Strauss 1105 N Market Street, Suite 1300 Wilmington, DE 19801	2802	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Mortgage Real Estate Holdings, LLC	12-12063	The claimant asserts protective claims related to the provision of independent director services. Based on a review of the Debtors' books and records, there are no amounts owing to the claimant. Further, to the extent the claimant is asserting contingent indemnity claims related to the directors' performance of their duties, any such claims have been released under the Plan.	
38 Wilmington Trust SP Services Inc/ Wilmington Trust SP Services (Nevada), Inc. Attn Thomas Strauss 1105 N Market Street, Suite 1300 Wilmington, DE 19801	2791	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RCSFIV2004, LLC	12-12051	The claimant asserts protective claims related to the provision of independent director services. Based on a review of the Debtors' books and records, there are no amounts owing to the claimant. Further, to the extent the claimant is asserting contingent indemnity claims related to the directors' performance of their duties, any such claims have been released under the Plan.	
39 Wilmington Trust SP Services Inc/ Wilmington Trust SP Services (Nevada), Inc. Attn Thomas Strauss 1105 N Market Street, Suite 1300 Wilmington, DE 19801	2803	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RFC SFJV-2002, LLC	12-12071	The claimant asserts protective claims related to the provision of independent director services. Based on a review of the Debtors' books and records, there are no amounts owing to the claimant. Further, to the extent the claimant is asserting contingent indemnity claims related to the directors' performance of their duties, any such claims have been released under the Plan.	
40 Wilmington Trust SP Services Inc/ Wilmington Trust SP Services (Nevada), Inc. Attn Thomas Strauss 1105 N Market Street, Suite 1300 Wilmington, DE 19801	2804	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RFC Asset Management, LLC	12-12066	The claimant asserts protective claims related to the provision of independent director services. Based on a review of the Debtors' books and records, there are no amounts owing to the claimant. Further, to the extent the claimant is asserting contingent indemnity claims related to the directors' performance of their duties, any such claims have been released under the Plan.	
41 Wilmington Trust SP Services Inc/ Wilmington Trust SP Services (Nevada), Inc. Attn Thomas Strauss 1105 N Market Street, Suite 1300 Wilmington, DE 19801	2805	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RFC Asset Holdings II, LLC	12-12065	The claimant asserts protective claims related to the provision of independent director services. Based on a review of the Debtors' books and records, there are no amounts owing to the claimant. Further, to the extent the claimant is asserting contingent indemnity claims related to the directors' performance of their duties, any such claims have been released under the Plan.	

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Name of Claimant	Claims to be Disallowed and Expunged				Asserted Case Number	Reason for Disallowance
	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name		
Wisconsin Bell, Inc. James Grudus, Esq. c/o AT&T Services, Inc. One AT&T Way, Room 3A218 Bedminster, NJ 07921	287	07/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$324.80 General Unsecured	GMAC Mortgage USA Corporation	12-12031	Claimant is not a vendor in AP systems. The Liquidating Trust searched Debtor's records for all amounts paid to AT&T and was unable to find account number or dollar amount from the claim backup.

Exhibit B

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
 EXHIBIT B
 SIXTY-FIFTH OMNIBUS OBJECTION - NO LIABILITY - NON-DEBTOR (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
1	AT&T Corp James Grudus, Esq. AT&T Services, Inc One AT&T Way, Room 3A218 Bedminster, NJ 07921	334	07/26/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$15,648.21 General Unsecured	Residential Capital, LLC	12-12020	The two invoices referenced in this claim are for companies that sound similar to the Debtors, but are not Debtors. Both of the invoiced companies have gone out of business. The Liquidating Trust believes AT&T mistakenly filed claim against the Debtors. The invoices do not belong to Residential Capital.
2	PAKIS GIOTES PAGE AND BURLESON 400 AUSTIN AVE STE 400 WACO, TX 76701	4105	11/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019	Debtor has no liability for the claims asserted because i) the claims are for purported liabilities of non-Debtor entities, and ii) Claimant has failed to provide any evidence of Claimant's damages, and iii) to the extent the claim is for recovery of attorney's fees in the lawsuit, Debtor has no liability because any possible recovery of attorney's fees would be awarded to Plaintiffs in the lawsuit, not to Claimant.
3	SPI INTEGRATED SOLUTIONS M & T BANK PO BOX 62264 BALTIMORE, MD 21264-2264	504	09/17/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,020.72 General Unsecured	Residential Capital, LLC	12-12020	Claim is for goods purchased by non-debtor, Ally Auto Finance, the auto division of Ally. The invoice is addressed to Ally Auto Finance and is for batteries.

Exhibit C

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT C

SIXTY-FIFTH OMNIBUS OBJECTION - NO LIABILITY - PAID (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted	Debtor Name	Asserted Case Number
1	Qwest Communications Corporation dba Centurylink CenturyLink Bankruptcy 700 W. Mineral Ave., AZ Room Littleton, CO 80120	388	08/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$8,587.48 General Unsecured		Residential Capital, LLC	12-12020
2	Qwest Communications dba Centurylink CenturyLink Bankruptcy 700 W. Mineral Ave., AZ Room Littleton, CO 80120	389	08/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$6,336.21 General Unsecured		Residential Capital, LLC	12-12020
3	Transunion LLC Attn Accounts Receivable 555 West Adams Street Chicago, IL 60661	4429	11/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$345.74 General Unsecured		Residential Capital, LLC	12-12020

Exhibit D

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT D
SIXTY-FIFTH OMNIBUS OBJECTION - NO LIABILITY - REDUNDANT (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
1	Cal Western Reconveyance Corporation Attn Leslie A. Berkoff Moritt Hock & Hamroff LLP 400 Garden City Plaza Garden City, NY 11530	2875	11/07/2012	\$0.00 \$0.00 Administrative Priority \$0.00 Secured \$67,248.35 Priority \$23,632.81 General Unsecured	GMAC Mortgage USA Corporation	12-12031	Claim is redundant with claim 2873.
2	Cal Western Reconveyance Corporation Attn Leslie A. Berkoff Moritt Hock & Hamroff LLP 400 Garden City Plaza Garden City, NY 11530	2879	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$67,248.35 Priority \$23,632.81 General Unsecured	Residential Capital, LLC	12-12020	Claim is redundant with claim 2873.
3	UNIVERSAL MAIL DELIVERY SERVICE PO BOX 60250 LOS ANGELES, CA 90060	526	09/17/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$537.15 General Unsecured	Residential Capital, LLC	12-12020	This claim is a duplicate of POC 528. The invoice numbers and amounts provided with this claim are identical to POC 528. Claim 528 is asserted against proper Debtor GMAC Mortgage.